

Taxation statistics 2009–10

Table 6: Charities and deductible gifts

Employees of tax concession charities, by type and remuneration¹, for the 2009-10 income year²

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 Remuneration is the sum of salary and wages and reportable fringe benefits from an individual's payment summaries for each employer. For remuneration, the reportable fringe benefits have been grossed down to their pre-tax dollar value, rather than the after-tax (or grossed-up) dollar value reported on payment summaries.

2 The statistics for the 2009–10 income year were sourced from 2010 PAYG payment summaries - individual non-business received by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of charities and deductible gifts statistics' section in the 'Charities and deductible gifts' chapter of Taxation statistics 2009–10.

3 Reportable fringe benefits shown here are the after-tax (or grossed-up) dollar value reported on payment summaries against which the capping thresholds are assessed.

4 Where an organisation is eligible for FBT exemption, benefits it provides to its employees are exempt from FBT where the total grossed-up value of certain benefits for each employee during the FBT year is equal to, or less than, the capping threshold. If the total grossed-up value of fringe benefits provided to an employee is more than the capping threshold, the organisation will be liable for FBT on the excess. For public hospitals the capping threshold is \$17,000 per employee. For public benevolent institutions and health promotion charities the capping threshold is \$30,000 per employee.

Note: this detailed table's 2009-10 figures will differ slightly from the chapter 10.3 table, due to updates and timing of extraction.

Taxation statistics 2009–10

Table 6: Charities and deductible gifts

Employees of tax concession charities, by type and remuneration ¹, for the 2009-10 income year ²

Ranged salary and grossed down reportable fringe benefits		\$10,000 or less	\$10,001 to \$20,000	\$20,001 to \$30,000	\$30,001 to \$40,000	\$40,001 to \$50,000
Health Promotion Charity						
Employees	No.	6,050	3,110	2,595	2,475	2,575
<i>Employees with reportable fringe benefits</i>						
Below cap ⁴	No.	545	1,290	1,580	1,815	2,110
Above cap ⁴	No.	0	5	10	20	40
Total	No.	545	1,295	1,590	1,835	2,150
Total salary and reportable fringe benefits ¹	\$	23,305,181	45,852,018	64,628,458	86,501,458	115,786,981
<i>Reportable fringe benefits³</i>						
Below cap ⁴	\$	5,034,337	22,923,692	34,829,036	46,942,282	57,934,742
Above cap ⁴	\$	0	615	19,640	34,584	88,954
Total	\$	5,034,337	22,924,307	34,848,676	46,976,866	58,023,696
Public Benevolent Institution						
Employees	No.	170,620	74,070	67,385	68,640	51,230
<i>Employees with reportable fringe benefits</i>						
Below cap ⁴	No.	6,140	15,705	25,000	35,870	34,475
Above cap ⁴	No.	0	20	220	585	1,135
Total	No.	6,140	15,725	25,220	36,455	35,610
Total salary and reportable fringe benefits ¹	\$	611,357,563	1,095,898,720	1,684,288,021	2,399,765,572	2,284,309,933
<i>Reportable fringe benefits³</i>						
Below cap ⁴	\$	48,409,887	223,150,025	511,844,484	864,972,135	914,953,812
Above cap ⁴	\$	0	18,335	285,980	695,766	2,551,886
Total	\$	48,409,887	223,168,360	512,130,464	865,667,901	917,505,698
Public hospital						
Employees	No.	30,010	20,485	22,105	24,590	24,990
<i>Employees with reportable fringe benefits</i>						
Below cap ⁴	No.	2,190	5,860	9,385	13,905	16,395
Above cap ⁴	No.	5	50	110	270	290
Total	No.	2,190	5,910	9,500	14,175	16,690
Total salary and reportable fringe benefits ¹	\$	117,619,565	316,710,079	542,250,033	862,970,905	1,042,793,493
<i>Reportable fringe benefits³</i>						
Below cap ⁴	\$	17,956,385	75,166,079	137,726,394	218,933,625	267,326,900
Above cap ⁴	\$	139	161,219	743,222	1,502,384	1,561,969
Total	\$	17,956,524	75,327,298	138,469,616	220,436,009	268,888,869

Taxation statistics 2009–10

Table 6: Charities and deductible gifts

Employees of tax concession charities, by type and remuneration ¹, for the 2009-10 income year ²

Ranged salary and grossed down reportable fringe benefits		\$50,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000	\$90,001 to \$100,000
Health Promotion Charity						
Employees	No.	2,130	1,610	980	540	305
<i>Employees with reportable fringe benefits</i>						
Below cap ⁴	No.	1,815	1,415	835	475	245
Above cap ⁴	No.	55	60	60	45	40
Total	No.	1,870	1,475	895	515	285
Total salary and reportable fringe benefits ¹	\$	116,479,100	104,149,121	73,413,345	45,814,984	28,772,816
<i>Reportable fringe benefits³</i>						
Below cap ⁴	\$	52,459,787	42,647,117	25,905,015	14,982,529	8,230,327
Above cap ⁴	\$	195,414	229,089	247,643	293,419	357,164
Total	\$	52,655,201	42,876,206	26,152,658	15,275,948	8,587,491
Public Benevolent Institution						
Employees	No.	26,775	13,135	7,270	4,340	2,305
<i>Employees with reportable fringe benefits</i>						
Below cap ⁴	No.	19,615	9,885	5,550	3,340	1,730
Above cap ⁴	No.	1,310	1,130	795	575	420
Total	No.	20,925	11,015	6,345	3,920	2,150
Total salary and reportable fringe benefits ¹	\$	1,456,414,580	846,701,794	542,044,015	367,091,439	217,981,531
<i>Reportable fringe benefits³</i>						
Below cap ⁴	\$	558,324,096	296,410,907	169,216,658	103,949,284	58,001,916
Above cap ⁴	\$	4,127,374	4,694,837	4,492,334	3,686,081	3,275,628
Total	\$	562,451,470	301,105,744	173,708,992	107,635,365	61,277,544
Public hospital						
Employees	No.	19,425	13,935	10,825	6,925	3,210
<i>Employees with reportable fringe benefits</i>						
Below cap ⁴	No.	13,775	10,565	8,610	5,580	2,555
Above cap ⁴	No.	260	250	245	215	170
Total	No.	14,035	10,815	8,855	5,795	2,725
Total salary and reportable fringe benefits ¹	\$	936,948,266	786,920,819	659,194,005	428,550,096	211,410,249
<i>Reportable fringe benefits³</i>						
Below cap ⁴	\$	226,812,882	176,896,095	145,704,474	95,868,742	45,134,781
Above cap ⁴	\$	1,209,636	1,248,818	963,151	1,466,658	1,252,440
Total	\$	228,022,518	178,144,913	146,667,625	97,335,400	46,387,221

Taxation statistics 2009–10

Table 6: Charities and deductible gifts

Employees of tax concession charities, by type and remuneration ¹, for the 2009-10 income year ²

Ranged salary and grossed down reportable fringe benefits		\$100,001 to \$125,000	\$125,001 to \$150,000	\$150,001 to \$175,000	\$175,001 - \$200,000	More than \$200,000
Health Promotion Charity						
Employees	No.	380	180	105	50	85
<i>Employees with reportable fringe benefits</i>						
Below cap ⁴	No.	310	150	80	30	55
Above cap ⁴	No.	45	20	20	15	30
Total	No.	355	165	100	50	80
Total salary and reportable fringe benefits ¹	\$	41,485,523	24,257,098	16,781,810	8,870,933	23,603,712
<i>Reportable fringe benefits³</i>						
Below cap ⁴	\$	10,287,083	4,860,009	2,860,215	1,362,896	2,388,866
Above cap ⁴	\$	420,370	357,299	272,080	376,260	492,237
Total	\$	10,707,453	5,217,308	3,132,295	1,739,156	2,881,103
Public Benevolent Institution						
Employees	No.	2,325	895	415	220	340
<i>Employees with reportable fringe benefits</i>						
Below cap ⁴	No.	1,670	600	250	135	200
Above cap ⁴	No.	525	245	140	75	125
Total	No.	2,190	850	390	205	325
Total salary and reportable fringe benefits ¹	\$	255,770,112	121,665,796	66,413,200	41,288,082	92,054,117
<i>Reportable fringe benefits³</i>						
Below cap ⁴	\$	59,970,993	23,239,858	10,715,452	5,714,847	8,690,498
Above cap ⁴	\$	5,958,315	3,363,895	2,740,577	1,612,921	6,516,465
Total	\$	65,929,308	26,603,753	13,456,029	7,327,768	15,206,963
Public hospital						
Employees	No.	2,840	1,090	605	405	1,820
<i>Employees with reportable fringe benefits</i>						
Below cap ⁴	No.	2,185	810	460	310	1,260
Above cap ⁴	No.	265	125	80	50	370
Total	No.	2,450	935	540	360	1,630
Total salary and reportable fringe benefits ¹	\$	242,070,981	118,718,197	80,121,977	69,806,205	380,379,664
<i>Reportable fringe benefits³</i>						
Below cap ⁴	\$	40,196,213	15,272,344	8,963,579	5,938,035	26,916,143
Above cap ⁴	\$	2,714,415	1,879,673	967,813	1,117,358	8,924,317
Total	\$	42,910,628	17,152,017	9,931,392	7,055,393	35,840,460

Taxation statistics 2009–10

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Ranged salary and grossed down reportable fringe benefits		Total
Health Promotion Charity		
Employees	No.	23,165
<i>Employees with reportable fringe benefits</i>		
Below cap ⁴	No.	12,745
Above cap ⁴	No.	460
Total	No.	13,205
Total salary and reportable fringe benefits ¹	\$	819,702,540
<i>Reportable fringe benefits³</i>		
Below cap ⁴	\$	333,647,933
Above cap ⁴	\$	3,384,768
Total	\$	337,032,701
Public Benevolent Institution		
Employees	No.	489,960
<i>Employees with reportable fringe benefits</i>		
Below cap ⁴	No.	160,155
Above cap ⁴	No.	7,310
Total	No.	167,465
Total salary and reportable fringe benefits ¹	\$	12,083,044,475
<i>Reportable fringe benefits³</i>		
Below cap ⁴	\$	3,857,564,852
Above cap ⁴	\$	44,020,394
Total	\$	3,901,585,246
Public hospital		
Employees	No.	183,260
<i>Employees with reportable fringe benefits</i>		
Below cap ⁴	No.	93,845
Above cap ⁴	No.	2,755
Total	No.	96,600
Total salary and reportable fringe benefits ¹	\$	6,796,464,532
<i>Reportable fringe benefits³</i>		
Below cap ⁴	\$	1,504,812,671
Above cap ⁴	\$	25,713,212
Total	\$	1,530,525,883

Taxation statistics 2009–10

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Ranged salary and grossed down reportable fringe benefits		\$10,000 or less	\$10,001 to \$20,000	\$20,001 to \$30,000	\$30,001 to \$40,000	\$40,001 to \$50,000
Total						
Employees	No.	206,675	97,665	92,085	95,705	78,795
<i>Employees with reportable fringe benefits</i>						
Below cap ⁴	No.	8,875	22,850	35,970	51,585	52,980
Above cap ⁴	No.	5	75	345	880	1,465
Total	No.	8,875	22,930	36,310	52,465	54,445
Total salary and reportable fringe benefits¹	\$	756,176,839	1,450,747,770	2,301,903,036	3,350,257,149	3,520,172,129
<i>Reportable fringe benefits³</i>						
Below cap ⁴	\$	71,400,609	321,239,796	684,399,914	1,130,848,042	1,240,215,454
Above cap ⁴	\$	139	180,169	1,048,842	2,232,734	4,202,809
Total	\$	71,400,748	321,419,965	685,448,756	1,133,080,776	1,244,418,263

Taxation statistics 2009–10

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Ranged salary and grossed down reportable fringe benefits		\$50,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000	\$90,001 to \$100,000
Total						
Employees	No.	48,325	28,680	19,075	11,805	5,820
<i>Employees with reportable fringe benefits</i>						
Below cap ⁴	No.	35,205	21,865	14,990	9,395	4,530
Above cap ⁴	No.	1,625	1,445	1,100	835	630
Total	No.	36,830	23,310	16,090	10,230	5,165
Total salary and reportable fringe benefits¹	\$	2,636,412,655	1,852,982,723	1,424,565,999	998,174,592	549,372,292
<i>Reportable fringe benefits³</i>						
Below cap ⁴	\$	837,596,765	515,954,119	340,826,147	214,800,555	111,367,024
Above cap ⁴	\$	5,532,424	6,172,744	5,703,128	5,446,158	4,885,232
Total	\$	843,129,189	522,126,863	346,529,275	220,246,713	116,252,256

Taxation statistics 2009–10

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Ranged salary and grossed down reportable fringe benefits		\$100,001 to \$125,000	\$125,001 to \$150,000	\$150,001 to \$175,000	\$175,001 - \$200,000	More than \$200,000
Total						
Employees	No.	5,540	2,160	1,125	675	2,245
<i>Employees with reportable fringe benefits</i>						
Below cap ⁴	No.	4,160	1,560	790	475	1,510
Above cap ⁴	No.	830	390	240	135	525
Total	No.	4,995	1,950	1,030	610	2,040
Total salary and reportable fringe benefits ¹	\$	609,400,487	294,024,827	181,403,826	126,350,801	648,316,703
<i>Reportable fringe benefits³</i>						
Below cap ⁴	\$	110,454,289	43,372,211	22,539,246	13,015,778	37,995,507
Above cap ⁴	\$	9,093,100	5,600,867	3,980,470	3,106,539	15,933,019
Total	\$	119,547,389	48,973,078	26,519,716	16,122,317	53,928,526

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Ranged salary and grossed down reportable fringe benefits		Total
Total		
Employees	No.	696,385
<i>Employees with reportable fringe benefits</i>		
Below cap ⁴	No.	266,750
Above cap ⁴	No.	10,525
Total	No.	277,275
Total salary and reportable fringe benefits ¹	\$	20,700,261,828
<i>Reportable fringe benefits³</i>		
Below cap ⁴	\$	5,696,025,457
Above cap ⁴	\$	73,118,374
Total	\$	5,769,143,831